WEST VIRGINIA CODE: §11-15A-11

§11-15A-11. Liability of user.

(a) Any person who uses any tangible personal property, custom software or the results of a taxable service upon which the tax herein imposed has not been paid either to a retailer or direct to the Tax Commissioner is liable for the amount of the nonpayment, and persons required by law to hold a West Virginia business registration certificate shall on or before the fifteenth day of the month next succeeding each quarterly period pay the tax imposed in section two of this article upon all the property and services used by him or her during the preceding quarterly period and accompanied by returns the Tax Commissioner prescribes: Provided, That if the aggregate annual tax liability of any person under this article is $600 or less, the person shall, in lieu of the quarterly payment and filing, pay the tax on or before the fifteenth day of the first month next succeeding the end of his or her taxable year, and shall file the annual return as may be prescribed by the Tax Commissioner. The Tax Commissioner may, by nonemergency legislative rules promulgated pursuant to article three, chapter twenty-nine-a of this code, change the foregoing minimum amounts.

(b) Any individual who is not required by law to hold a West Virginia business registration certificate, who uses any personal property or taxable service upon which the West Virginia use tax has not been paid either to a retailer or directly to the Tax Commissioner is liable for the West Virginia use tax upon property or taxable services and, notwithstanding the amount of the annual aggregate annual tax liability, shall pay the use tax imposed upon all property or taxable services used by him or her during the taxpayer's federal taxable year on or before April 15 of the taxpayer's next succeeding federal tax year, and shall file the annual return therewith as the Tax Commissioner may authorize or require.

(c) All of the provisions of section ten with reference to quarterly or annual returns and payments are applicable to the returns and payments required under this section.

WV Legislature